

1 Honorable Thomas S. Zilly
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IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF WASHINGTON
SEATTLE DIVISION

10 UNITED STATES OF AMERICA,)
11 Plaintiff,) Case No. 2:16-cv-1041-TSZ
12 v.)
13 DAVID A. GOULD, et al.,) **ORDER REGARDING LIEN**
14 Defendants.) **PRIORITY**
15 _____)

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17 Pursuant to the Stipulation, docket no. 126, between the United States of America and the
18 Washington State Department of Social and Health Services (DSHS), it is hereby ORDERED
19 that:

20 1. The United States' federal tax liens against the property at issue, located at 6109
21 Evergreen Way, Ferndale, Washington 98248 (the "Subject Property"), have priority over
22 DSHS's lien arising from Defendant David Gould's unpaid child support owed to Defendant
23 Jane Polinder;

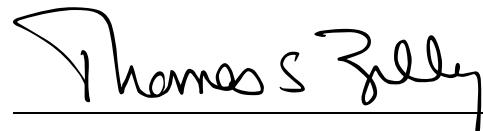
24 2. The United States' interest in the Subject Property is therefore superior to DSHS's
25 interest in that property;

1 3. The United States and DSHS shall each bear its own costs and attorney fees, except
2 the costs incurred in selling the Subject Property, which will be reimbursed from the property's
3 sale proceeds prior to satisfying the outstanding liens on the property; and

4 4. DSHS shall not be required to appear at future hearings in this litigation and shall be
5 treated as a non-party for all purposes, unless the Court orders otherwise.

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7 DATED this 5th day of December, 2019.

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Thomas S. Zilly
United States District Judge

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